AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

Claim 1 (original) An embossing system for embossing and perforating at least a portion of a web comprising:

a first embossing roll having embossing elements; and

at least a second embossing roll having embossing elements, wherein the embossing elements of the first and second embossing rolls define perforate nips for embossing and perforating the web; and

wherein at least a portion of the perforate nips are substantially oriented in the cross-machine direction.

Claim 2 (original) The embossing system of claim 1 wherein substantially all of the perforate nips are substantially oriented in the cross-machine direction.

Claim 3 (original) The embossing system of claim 1 wherein all of the perforate nips are substantially oriented in the cross-machine direction.

Claim 4 (original) The embossing system of claim 1 wherein at least a portion of the embossing elements are male elements that are substantially oval shaped.

Claim 5 (original) The embossing system of claim 1 wherein at least a portion of the embossing elements are male elements that are substantially hexagonal shaped.

Claim 6 (original) The embossing system of claim 1 wherein at least a portion of the embossing elements are male elements that are substantially rectangular shaped.

Claim 7 (original) The embossing system of claim 1 wherein the cross-machine embossing elements are at an angle of from at least about 60° to 120° from the machine direction.

Claim 8 (original) The embossing system of claim 1 wherein the cross-machine embossing elements are at an angle of from about 85-95° from the machine direction.

Claim 9 (original) The embossing system of claim 1 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 15 mils.

Claim 10 (original) The embossing system of claim 9 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 30 mils.

Claim 11 (original) The embossing system of claim 10 wherein at least a portion of the cross-machine embossing elements are male elements having a height of about 30 to 65 mils.

Claim 12 (original) The embossing system of claim 9 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 45 mils.

Claim 13 (original) The embossing system of claim 9 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 60 mils.

Claim 14 (original) The embossing system of claim 1 wherein the cross-machine embossing elements are in full-step alignment.

Claim 15 (original) The embossing system of claim 1 wherein the cross-machine embossing elements are in half-step alignment.

Claim 16 (original) The embossing system of claim 1 wherein the cross-machine embossing elements are in quarter-step alignment.

Claim 17 (original) The embossing system of claim 1 having a cross-machine element engagement of from about at least 15 mils.

Claim 18 (original) The embossing system of claim 1 having a cross-machine element engagement of from about at least 16 to 32 mils.

Claim 19 (original) The embossing system of claim 1 wherein the cross-machine embossing elements have angled sidewalls, wherein the sidewalls have an angle of less than about 20°.

Claim 20 (original) The embossing system of claim 19 wherein the sidewall angle of the cross-machine embossing elements is less than about 17°.

Claim 21 (original) The embossing system of claim 19 wherein the sidewall angle of the cross-machine embossing elements is less than about 14°.

Claim 22 (original) The embossing system of claim 19 wherein the sidewall angle of the cross-machine embossing elements is less than about 11°.

Claim 23 (original) The embossing system of claim 19 wherein the sidewall angle of the cross-machine embossing elements is from about 7° to 11°.

Claim 24 (original) The embossing system of claim 1 wherein at least a portion of the elements have a height of about 30 mils and have an engagement of about 15 mils.

Claim 25 (original) The embossing system of claim 1 wherein at least a portion of the elements have a height of about 30 mils and have an engagement of about 24 mils.

Claim 26 (original) An embossing system for embossing at least a portion of a web comprising:

a first embossing roll; and

at least a second embossing roll,

wherein each of the first and second embossing rolls has at least one juxtaposable embossing element substantially oriented in the cross-machine direction, thereby defining a cross-machine direction perforate nip between the cross-machine direction elements for embossing and perforating the web, and

wherein at least a substantial portion of the cross-machine direction elements have at least the ends beveled.

Claim 27 (original) The embossing system of claim 26 wherein at least a portion of the embossing elements are male elements that are substantially oval shaped.

Claim 28 (original) The embossing system of claim 26 wherein at least a portion of the embossing elements are male elements that are substantially hexagonal shaped.

Claim 29 (original) The embossing system of claim 26 wherein at least a portion of the embossing elements are male elements that are substantially rectangular shaped.

Claim 30 (original) The embossing system of claim 26 wherein the cross-machine embossing elements are at an angle of from at least about 60° to 120° from the machine direction.

Claim 31 (original) The embossing system of claim 30 wherein the cross-machine embossing elements are at an angle of about 85° to 95° from the machine direction.

Claim 32 (original) The embossing system of claim 26 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 15 mils.

Claim 33 (original) The embossing system of claim 32 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 30 mils.

Claim 34 (original) The embossing system of claim 32 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least from about 30 to 65 mils.

Claim 35 (original) The embossing system of claim 32 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 45 mils.

Claim 36 (original) The embossing system of claim 32 wherein at least a portion of the cross-machine embossing elements are male elements having a height of at least about 60 mils.

Claim 37 (original) The embossing system of claim 26 wherein the cross-machine embossing elements are in full-step alignment.

Claim 38 (original) The embossing system of claim 26 wherein the cross-machine embossing elements are in half-step alignment.

Claim 39 (original) The embossing system of claim 26 wherein the cross-machine embossing elements are in quarter-step alignment.

Claim 40 (original) The embossing system of claim 26 having a cross-machine element engagement of greater than at least about 15 mils.

Claim 41 (original) The embossing system of claim 26 having a cross-machine element engagement of between about 16 to 32 mils.

Claim 42 (original) The embossing system of claim 26 wherein the cross-machine embossing elements have angled sidewalls, wherein the sidewalls have an angle of less than about 20°.

Claim 43 (original) The embossing system of claim 26 wherein the sidewall angle of the cross-machine direction elements is less than about 17°.

Claim 44 (original) The embossing system of claim 26 wherein the sidewall angle of the cross-machine direction elements is less than about 14°.

Claim 45 (original) The embossing system of claim 26 wherein the sidewall angle of the cross-machine embossing elements is from about 7° to 11°.

Claim 46 (original) The embossing system of claim 26 wherein at least a portion of the elements have a height of about 30 mils and have an engagement of about 15 mils.

Claim 47 (original) The embossing system of claim 26 wherein at least a portion of the elements have a height of about 30 mils and have an engagement of about 24 mils.

Claim 48 (original) An embossing system for embossing and perforating at least a portion of a web comprising:

a first embossing roll; and

at least a second embossing roll,

wherein each of the first and second embossing rolls has at least one juxtaposable embossing element defining a cross-machine direction perforate nip between the cross-machine direction elements for embossing and perforating the web, and

wherein at least a substantial portion of the cross-machine direction elements have sidewall angles of less than about 20°.

Claim 49 (original) The embossing system of claim 48 wherein the cross-machine direction elements have sidewall angles of less than about 17°.

Claim 50 (original) The embossing system of claim 48 wherein the cross-machine direction elements have sidewall angles of less than about 14°.

Claim 51 (original) The embossing system of claim 48 wherein the cross-machine direction elements have sidewall angles of from about 7° to 11°.

Claim 52 (original) The embossing system of claim 48 wherein the embossing elements are substantially oval shaped.

Claim 53 (original) The embossing system of claim 48 wherein the embossing elements are substantially hexagonal shaped.

Claim 54 (original) The embossing system of claim 48 wherein the embossing elements are substantially rectangular shaped.

Claim 55 (original) The embossing system of claim 48 wherein the cross-machine embossing elements are at an angle of from at least about 60° to 120° from the machine direction.

Claim 56 (original) The embossing system of claim 48 wherein the cross-machine embossing elements are at an angle of about 85° to 95° from the machine direction.

Claim 57 (original) The embossing system of claim 48 wherein the height of the cross-machine embossing elements is from at least about 15 mils.

Claim 58 (original) The embossing system of claim 48 wherein the height of the cross-machine embossing elements is from at least about 30 mils.

Claim 59 (original) The embossing system of claim 48 wherein the height of the cross-machine embossing elements is from about 30 to 65 mils.

Claim 60 (original) The embossing system of claim 48 wherein the height of the cross-machine embossing elements is at least from about 45 mils.

Claim 61 (original) The embossing system of claim 48 wherein the height of the cross-machine embossing elements is at least from about 60 mils.

Claim 62 (original) The embossing system of claim 48 wherein the cross-machine embossing elements are in full-step alignment.

Claim 63 (original) The embossing system of claim 48 wherein the cross-machine embossing elements are in half-step alignment.

Claim 64 (original) The embossing system of claim 48 wherein the cross-machine embossing elements are in quarter-step alignment.

Claim 65 (original) The embossing system of claim 48 having a cross-machine element engagement of from greater than about 15 mils.

Claim 66 (original) The embossing system of claim 48 having a cross-machine element engagement of at least about 16 to 32 mils.

Claim 67 (original) The embossing system of claim 48 wherein at least a portion of the elements have a height of at least about 30 mils and have an engagement of at least about 15 mils.

Claim 68 (original) The embossing system of claim 48 wherein at least a portion of the elements have a height of at least about 30 mils and have an engagement of at least about 24 mils.

Claims 69-103 (canceled)

Claim 104 (original) A perforate embossed web having a plurality of cross-machine direction oriented perforations wherein the embossed web has a tensile ratio of less than about 1.2.

Claim 105 (original) A perforate embossed web having a transluminance ratio of at least 1.005.

Claim 106 (original) The perforate embossed web of claim 105 having a transluminance ratio of at least 1.01.

Claim 107 (original) A wet-laid cellulosic perforate embossed web having perforate embossments extending predominately in the cross-machine direction.

Claim 108 (original) The wet-laid cellulosic perforate embossed web having perforate embossments extending predominately in the cross-machine direction of claim 107 wherein the perforate embossments extend in the cross-machine direction for at least about 20 mils.

Claim 109 (original) The wet-laid cellulosic perforate embossed web having perforate embossments extending predominately in the cross-machine direction of claim 107 wherein the angle between the perforate embossments extending in the cross-machine direction and the machine direction of the web is between 60° and 120°.

Claim 110 (original) The wet-laid cellulosic perforate embossed web having perforate embossments extending predominately in the cross-machine direction of claim 107 wherein said perforate embossments extend substantially through the thickness of the web.

Claim 111 (original) The wet-laid cellulosic perforate embossed web according to claim 105 having a transluminance ratio of at least 1.02.

Claim 112 (canceled)

Claim 113 (original) The embossing system of claim 1, 26, or 48 wherein at least a first portion of the cross-machine embossing elements are male elements having a height of at least about 15 mils and wherein at least a second portion of the cross-machine embossing elements are male elements having a height of at least about 15 mils and wherein the height of the second portion elements is greater than that of the first portion elements.

Claim 114 (new) The embossing system of claim 26 wherein the sidewall angle of the cross-machine direction elements is less than about 11°.